



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

Wendy L. Aumiller, Treasurer
Cinergy Corp. Political Action Committee
139 E. Fourth Street
Cincinnati, OH 45202

NOV 1 2000

Identification Number: C00304964

Reference: July Monthly Report (6/1/00-6/30/00)

Dear Ms. Aumiller:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Please amend Schedule B supporting Line 23 by providing the congressional district, where applicable, for each contribution made to a federal candidate. 11 CFR §104.3(b)(3)(ii) and (v)

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). My local number is (202) 694-1130.

Sincerely,

Antoinette Kitchen
Reports Analyst
Reports Analysis Division

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and transfers between accounts.

Next, the document outlines the process of reconciling bank statements with the company's records. It stresses the need to identify and explain any discrepancies, such as outstanding checks or bank errors, to ensure that the books are in balance. Regular reconciliation is presented as a key practice for preventing fraud and detecting errors early.

The document also covers the classification of assets and liabilities. It provides guidance on how to categorize different types of property, equipment, and debts, ensuring that they are reported correctly on the balance sheet. This section highlights the importance of using consistent accounting methods to allow for meaningful comparisons over time and across different periods.

Finally, the document discusses the preparation of financial statements, including the income statement, balance sheet, and statement of cash flows. It provides a step-by-step guide to calculating each component, from determining net income to finding total assets and liabilities. The goal is to ensure that the final statements are clear, accurate, and compliant with applicable accounting standards.